

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Section 9 (1) of the Act-Notifying the State Tax Rates for goods – Further Amendment to the Notification in G.O.Ms.No.258, Revenue (CT-II) Department, Dated 29.06.2017 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 449

Dated: 06-11-2019
Read the following:

- (1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- (2) G.O.Ms.NO.258, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017.
- (3) G.O.Ms.No.398, Revenue (Commercial Taxes-II) Department, Dated 13.9.2019.
- (4) Notification No.14/2019, Central Tax (Rate), Dated 30.09.2019, Department of Revenue, Ministry of Finance, Government of India.
- (5) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated: 01-10-2019.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:07-11-2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017, as subsequently amended from time to time, namely:-

AMENDMENT

In the said notification, -

A. in Schedule I – 2.5%, - in the table there under, in column (1), (2) and (3)

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -
“iii. Marine Fuel 0.5% (FO)”;
- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“234C	8509	Wet grinder consisting of stone as grinder”;
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- (v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

“80AA	3923 or	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated,
	6305	of a kind used for packing of goods”;

- (ii) S. No. 201A and the entries relating thereto shall be omitted;
- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

"205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing";

- (iv) against S. No. 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%, -

- (i) against S. No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;
- (ii) against S. No. 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II]", shall be inserted;
- (iii) in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: -
 - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc
for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries

certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

(iv). S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%, -

(i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

“12A.	22029990	Caffeinated Beverages”;
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E. in Schedule V – 1.5%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;

(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

(i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

2. This notification shall be deemed to have come into force with effect on and from 1st day of October, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).

The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).

The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER